



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WINDSOR SANITARY DISTRICT NO. 1

Principal Office: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WINDSOR SANITARY DISTRICT NO. 1

Utility Address: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

When was utility organized? 11/11/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH WOMACK

Title: PRESIDENT

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: DENNIS HANSON

Title:

Office Address:

207 SOUTH ST
DE FOREST, WI 53532

Telephone: (608) 846 - 9558

Fax Number:

E-mail Address: dhansonwi@yahoo.com

President, chairman, or head of utility commission/board or committee:

Name: MR KENNETH WOMACK

Title: PRESIDENT

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DENNIS HANSON, CPA

Title:

Office Address:

207 SOUTH ST
DE FOREST, WI 53532

Telephone: (608) 846 - 9558

Fax Number:

E-mail Address: dhansonwi@yahoo.com

Date of most recent audit report: 7/29/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR JEFFERY BARTOSIAK

Title: UTILITY MANAGER-OPERATOR

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

Name of utility commission/committee: WINDSOR SANITARY DISTRICT NO. 1 COMMISSION

Names of members of utility commission/committee:

MR MERLIN DORMAN, COMMISSIONER
MR WAYNE HAMMOND, CLERK
MR KENNETH WOMACK, PRESIDENT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	190,835	185,704	1
Operating Expenses:			
Operation and Maintenance Expense (401)	103,437	94,115	2
Depreciation Expense (403)	46,445	45,629	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,965	2,804	5
Total Operating Expenses	152,847	142,548	
Net Operating Income	37,988	43,156	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	37,988	43,156	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	21,409	41,910	9
Miscellaneous Nonoperating Income (421)	36,660	61,771	10
Total Other Income	58,069	103,681	
Total Income	96,057	146,837	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	917	12
Total Miscellaneous Income Deductions	0	917	
Income Before Interest Charges	96,057	145,920	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,432	5,816	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	4,432	5,816	
Net Income	91,625	140,104	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,142,810	997,896	19
Balance Transferred from Income (433)	91,625	140,104	20
Miscellaneous Credits to Surplus (434)	5,248	5,575	21
Miscellaneous Debits to Surplus--Debit (435)	21,206	765	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,218,477	1,142,810	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
EARNINGS ON INVESTED FUNDS	21,409	4
Total (Acct. 419):	21,409	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	34,634	5
PAYMENT IN LIEU OF TAXES	1,626	6
PRIVATE WELL PERMIT	400	7
Total (Acct. 421):	36,660	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
BANK LOAN INTEREST PAID BY MUNICIPALITY	4,151	10
ADJUST DEVELOPER DEPOSIT ACCOUNTS	668	11
CORRECT PRIOR YEAR VOIDED CHECK	429	12
Total (Acct. 434):	5,248	
Miscellaneous Debits to Surplus (435):		
ADJUST DUE FROM TOWN	48	13
ADJUST FOR PRIOR YEAR ADDITIONS TO PLANT	11,258	14
REFUND OF PRIOR YEAR REVENUE RECEIVED FOR NEXTEL ANTENNA	9,900	15
Total (Acct. 435)--Debit:	21,206	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		16
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		17
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	190,835	0	0	0	190,835	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	190,835	0	0	0	190,835	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,833,920	2,800,838	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	486,931	442,004	2
Net Utility Plant	2,346,989	2,358,834	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,973,688	1,917,910	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	247,129	225,849	4
Net Nonutility Property	1,726,559	1,692,061	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	688,895	38,229	7
Total Other Property and Investments	2,415,454	1,730,290	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	74,260	75,475	8
Temporary Cash Investments (132)	430,296	962,404	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,449	30,884	11
Other Accounts Receivable (143)	72,759	75,605	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	91,467	96,427	14
Materials and Supplies (150)	19,349	18,787	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	719,580	1,259,582	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	32,759	53,583	20
Total Deferred Debits	32,759	53,583	
Total Assets and Other Debits	5,514,782	5,402,289	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,049,313	1,027,313	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,218,477	1,142,810	23
Total Proprietary Capital	2,267,790	2,170,123	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	66,000	88,000	26
Total Long-Term Debt	66,000	88,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	39,804	36,859	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,310	4,413	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	43,114	41,272	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	43,272	61,150	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	43,272	61,150	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,094,606	3,041,744	38
Total Liabilities and Other Credits	5,514,782	5,402,289	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,833,920	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,833,920	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	486,931	0	0	0	9
Total Accumulated Provision	486,931	0	0	0	
Net Utility Plant	2,346,989	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	442,004				442,004	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,445				46,445	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,626				1,626	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	48,071	0	0	0	48,071	13
Debits during year						14
Book cost of plant retired	3,144				3,144	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,144	0	0	0	3,144	19
Balance End of Year	486,931	0	0	0	486,931	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.73%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,917,910	62,008	6,230	1,973,688	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,917,910	62,008	6,230	1,973,688	
Less accum. prov. depr. & amort. (122)	225,849	27,510	6,230	247,129	3
Net Nonutility Property	1,692,061	34,498	0	1,726,559	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	19,349	18,787 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>19,349</u>	<u>18,787</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,027,313	1
Changes during year (explain):		
BANK LOAN PRINCIPAL PAID BY MUNICIPALITY	22,000	2
Balance end of year	<u><u>1,049,313</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Bank Loan	03/14/1995	03/14/2005	6.00%	66,000	1
Total for Account 224				66,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,965	2
Charged electric department expense		3
Charged sewer department expense	2,791	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,756</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,582	7
PSC Remainder Assessment	174	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,756</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bank Loan	4,413	4,432	5,535	3,310	3
Subtotal	4,413	4,432	5,535	3,310	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,413	4,432	5,535	3,310	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,529,288	0	0	1,512,456	0	3,041,744	1
Add credits during year:							
For Services	6,550			6,550		13,100	2
For Mains	23,696			14,341		38,037	3
Other (specify):							
HYDRANT	1,350					1,350	4
METERS				375		375	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,560,884	0	0	1,533,722	0	3,094,606	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER PUMPING REPLACEMENT FUND	38,895	3
WELL PROJECT	650,000	4
Total (Acct. 125):	688,895	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,449	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	31,449	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	56,720	10
Merchandising, jobbing and contract work		11
Other (specify):		
ASSESSMENT RECEIVABLE - CLACK PROJECT	16,039	12
Total (Acct. 143):	72,759	
Receivables from Municipality (145):		
TAX ROLL ITEMS	91,467	13
Total (Acct. 145):	91,467	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PROJECTS IN PROGRESS	32,759	16
Total (Acct. 183):	32,759	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,817,379	0	0	0	2,817,379	1
Materials and Supplies	19,068	0	0	0	19,068	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	464,467	0	0	0	464,467	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,545,086	0	0	0	1,545,086	6
Other (specify):					0	7
Average Net Rate Base	826,894	0	0	0	826,894	
Net Operating Income	37,988	0	0	0	37,988	8
Net Operating Income as a percent of Average Net Rate Base	4.59%	N/A	N/A	N/A	4.59%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,038,313	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,180,643	3
Other (Specify):		4
Total Average Proprietary Capital	2,218,956	
Net Income		
Net Income	91,625	5
Percent Return on Proprietary Capital	4.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Mains and extensions installed as part of developer agreements.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Land annexation occurred in December 2000 that could affect customers presently served by utility. This annexation is in litigation.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

Contributions for mains placed in service prior year:

Water - \$5629

Sewer - \$5629

Balance Sheet End-of-Year Account Balances (Page F-18)

Acct 183: Costs for construction projects in progress at year end.

Signature Page (Page ii)

Accountant's Compilation Report

I have compiled the accompanying prescribed Municipal Utility Annual Report of the Windsor Sanitary District No. 1 for the year 2002. Nonfinancial statistical information was prepared by management.

My compilation was limited to presenting, in a form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. I have not audited nor reviewed the accompanying Report, and do not express an opinion or other form of assurance on it.

The Municipal Utility Annual Report is presented in compliance with the requirements of the Wisconsin Public Service Commission. These requirements differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences

Dennis W. Hanson
March 16, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received from Dennis Hanson, CPA 10/20/03:

1. adjustment for legal and engineering fees paid by the utility in prior years for contractor financed projects. PLant additions are correct.
2. comment noted
3. A review of services/meters being made and adjustment will be in 2003 report.
4. Comment noted. Adjustment will be in 2003 report.

September 26, 2003

Mr. Kenneth Womack, President
 Windsor Sanitary District No. 1
 P.O. Box 473
 Windsor, WI 53598-0473

2002 Analytical Review DWCCA-6570-ELE

Dear Mr. Womack:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-2, an amount is reported in Account 435 described as "ADJUST FOR PRIOR YEAR ADDITIONS TO PLANT". Please provide more detail to explain this adjustment.
2. In the future, the amount reported in Account 434 described as "BANK LOAN INTEREST PAID BY MUNICIPALITY" would be more appropriately reported in Account 421, Miscellaneous Nonoperating Income.
3. On Page W-16, 783 services are reported in use (end of year less not in use column). On Page W-17, 721 meters are reported in use (end of year less in stock). Please explain why there are significantly more services in use than meters in use.
4. On Page W-17, there are two 2-inch residential meters reported. A footnote to the schedule explains they are in use at apartment complexes. Please note that a duplex serving two families is a residence. Meters serving multiple units of three families or more should be classified as commercial. If these two apartment complexes are not duplexes, the meters should be reclassified from residential to commercial.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768.

FINANCIAL SECTION FOOTNOTES

Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	185,450	1
Total Sales of Water	185,450	
Other Operating Revenues		
Forfeited Discounts (470)	387	2
Other Water Revenues (474)	4,998	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,385	
Total Operating Revenues	190,835	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	55,474	5
General Operating Expenses (680-690)	47,963	6
Total Operation and Maintenance Expenses	103,437	
Other Operating Expenses		
Depreciation Expense (403)	46,445	7
Amortization Expense (404)		8
Taxes (408)	2,965	9
Total Other Operating Expenses	49,410	
Total Operating Expenses	152,847	
NET OPERATING INCOME	37,988	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	10	15	400	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	15	400	
Metered Sales to General Customers (461)				
Residential	640	52,973	89,524	4
Commercial	55	14,160	20,129	5
Industrial	6	8,527	8,472	6
Total Metered Sales to General Customers (461)	701	75,660	118,125	
Private Fire Protection Service (462)	12		11,638	7
Public Fire Protection Service (463)	1		54,588	8
Other Sales to Public Authorities (464)	2	620	699	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	726	76,295	185,450	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	54,588	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	54,588	
Forfeited Discounts (470):		
Customer late payment charges	387	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	387	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,902	7
Other (specify):		
STANDBY CHARGES	1,248	8
UTILITY STAFF AND REPAIR CHARGES	848	9
Total Other Water Revenues (474)	4,998	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	31,369	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,996	3
Chemicals (630)	3,080	4
Supplies and Expenses (640)	5,623	5
Repairs of Water Plant (650)	7,657	6
Transportation Expenses (660)	749	7
Total Plant Operation and Maintenance Expenses	55,474	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,113	8
Office Supplies and Expenses (681)	5,480	9
Outside Services Employed (682)	22,257	10
Insurance Expense (684)	4,236	11
Employees Pensions and Benefits (686)	8,881	12
Regulatory Commission Expenses (688)	571	13
Miscellaneous General Expenses (689)	1,425	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	47,963	
 Total Operation and Maintenance Expenses	103,437	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	PAYROLL %	2,791	3
PSC Remainder Assessment		174	4
Other (specify): NONE			5
Total tax expense		<u>2,965</u>	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,003	300	4
Structures and Improvements (311)	24,236		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	27,239	300	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,503		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,746		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,543		20
Total Pumping Plant	73,792	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,067		23
Total Water Treatment Plant	4,067	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	19,857		24
Structures and Improvements (341)	14,773		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			3,303 4
Structures and Improvements (311)			24,236 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	27,539
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			23,503 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			37,746 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			12,543 20
Total Pumping Plant	0	0	73,792
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,067 23
Total Water Treatment Plant	0	0	4,067
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			19,857 24
Structures and Improvements (341)			14,773 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	275,224		26
Transmission and Distribution Mains (343)	1,687,372	18,067	27
Fire Mains (344)	1,985		28
Services (345)	274,222	5,850	29
Meters (346)	94,240	850	30
Hydrants (348)	196,292	1,350	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,563,965	26,117	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	13,150	2,790	34
Office Furniture and Equipment (372)	2,323	787	35
Computer Equipment (372.1)	6,453		36
Transportation Equipment (373)	29,459		37
Other General Equipment (379)	80,390	978	38
Other Tangible Property (390)	0		39
Total General Plant	131,775	4,555	
Total utility plant in service directly assignable	2,800,838	30,972	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,800,838	30,972	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			275,224 26
Transmission and Distribution Mains (343)		5,629	1,711,068 27
Fire Mains (344)			1,985 28
Services (345)			280,072 29
Meters (346)	3,144	(375)	91,571 30
Hydrants (348)			197,642 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,144	5,254	2,592,192
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			15,940 34
Office Furniture and Equipment (372)			3,110 35
Computer Equipment (372.1)			6,453 36
Transportation Equipment (373)			29,459 37
Other General Equipment (379)			81,368 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	136,330
Total utility plant in service directly assignable	3,144	5,254	2,833,920
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,144	5,254	2,833,920

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			6,269	6,269	1
February			6,081	6,081	2
March			7,048	7,048	3
April			6,187	6,187	4
May			6,684	6,684	5
June			6,903	6,903	6
July			10,616	10,616	7
August			8,090	8,090	8
September			6,928	6,928	9
October			6,611	6,611	10
November			6,452	6,452	11
December			6,345	6,345	12
Total annual pumpage	0	0	84,214	84,214	
Less: Water sold				76,295	13
Volume pumped but not sold				7,919	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				720	16
Volume related to equipment/system malfunction				695	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,415	19
Volume pumped but unaccounted for				6,504	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				774	23
Date of maximum: 11/3/2002					24
Cause of maximum:					25
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				120	26
Date of minimum: 11/24/2002					27
Total KWH used for pumping for the year				83,921	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6715 PARK ST, WINDSOR WI	1	400	18	740,160	Yes	1
6604 LAKE RD, WINDSOR WI	2	555	18	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL NO. 1	WELL NO.2	1
Location	6715 PARK ST	6604 LAKE RD	2
Purpose	P	P	3
Destination	D	T	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	5
Year Installed	1961	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	490	8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GENERAL ELECTRIC	9 10
Year Installed	1969	1975	11
Type	NATURAL GAS	ELECTRIC	12
Horsepower	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER NO. 1 (WELL NO. 1)	TOWER NO.1 (WELL NO.2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1987	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	6
Total capacity in gallons (actual)	300,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7050	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	17,387	0	0	0	17,387	1
M	S	6.000	10	0	0	0	10	2
M	D	8.000	33,950	0	0	0	33,950	3
P	D	8.000	355	0	0	0	355	4
M	D	10.000	4,251	623	0	0	4,874	5
M	D	12.000	3,016	0	0	0	3,016	6
Total Within Municipality			58,969	623	0	0	59,592	
M	S	10.000	348	0	0	0	348	7
P	D	10.000	521	0	0	0	521	8
M	S	12.000	319	0	0	0	319	9
P	D	12.000	5,416	0	0	0	5,416	10
M	D	16.000	5,328	0	0	0	5,328	11
M	T	16.000	4,704	0	0	0	4,704	12
Total Outside of Municipality			16,636	0	0	0	16,636	
Total Utility			75,605	623	0	0	76,228	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	3	0	0	0	3		1
M	0.750	469	0	0	0	469	2	2
M	1.000	227	1	0	0	228	12	3
M	1.250	3	0	0	0	3		4
M	1.500	26	5	0	0	31	4	5
M	2.000	15	0	0	0	15	1	6
M	6.000	10	0	0	0	10	1	7
P	6.000	24	0	0	0	24		8
P	8.000	7	0	0	0	7		9
M	8.000	10	0	0	0	10	3	10
P	10.000	2	0	0	0	2		11
M	10.000	4	0	0	0	4		12
Total Utility		800	6	0	0	806	23	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,140	0	40	(3)	1,097	52	1
1.000	32	4	0	0	36	0	2
1.500	10	0	0	0	10	0	3
2.000	11	0	0	0	11	0	4
3.000	3	0	0	0	3	0	5
4.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	0	7
Total:	1,198	4	40	(3)	1,159	52	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	626	37	1	1	1	431	1,097	1
1.000	20	11	0	0	0	5	36	2
1.500	4	3	1	1	0	1	10	3
2.000	2	4	4	0	0	1	11	4
3.000	0	3	0	0	0	0	3	5
4.000	0	1	0	0	0	0	1	6
6.000	0	1	0	0	0	0	1	7
Total:	652	60	6	2	1	438	1,159	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0			35	35	1
Within Municipality	159	1		(35)	125	2
Total Fire Hydrants	159	1	0	0	160	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	320
Number of distribution system valves end of year:	191
Number of distribution valves operated during year:	191

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

650 Repairs: Decrease in expense due to decrease in repair needs.

682 Outside Services: Increase due to professional services required in connection with planning and annexation issues.

Water Utility Plant in Service (Page W-08)

Acct 343: Adjustment - \$5,629 Cost of mains placed in service in prior year

Acct 346: Adjustment - \$375 Cost of meters sold to sewer department

Water Mains (Page W-15)

521 Feet of 10" P Main & 5,416 Feet of 12" P Main reclassified to outside of municipality to correct for error in reporting.

New additions developer financed.

Water Services (Page W-16)

All services financed by developers at actual cost.

Meters (Page W-17)

Adjustment: To agree actual meters per inventory to report

2" Residential - In use at apartment complex

6" meter will be tested

Hydrants and Distribution System Valves (Page W-18)

Adjustment to show hydrants outside municipality
